

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Single Audit Report
For the Year Ended June 30, 2014

UNIVERSITY OF ALASKA
(A Component Unit of the State of Alaska)
Audit in Accordance with OMB A-133
June 30, 2014

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REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Regents
University of Alaska

We have audited the respective financial statements of the University of Alaska (University) and its discretely presented component unit, University of Alaska Foundation, Inc. (Foundation), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated October 15, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the discretely presented component unit.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2014-001 to be a material weakness.

**REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS* (continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

University's Response to Findings

The University's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Spokane, Washington
October 15, 2014

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

The Board of Regents
University of Alaska

Report on Compliance for Each Major Federal Program

We have audited University of Alaska's (University) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2014. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (continued)

Opinion on Each Major Federal Program

In our opinion, the University of Alaska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-002. Our opinion on each major federal program is not modified with respect to this matter.

The University's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133 (continued)

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-002 that we consider to be a significant deficiency.

The University's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The University's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the University of Alaska as of and for the year ended June 30, 2014, and have issued our report thereon dated October 15, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Moss Adams LLP

Spokane, Washington
October 15, 2014

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University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---|---|--------------------------|-------------------|
| STUDENT FINANCIAL AID | | | |
| Department of Education | | | |
| Office of Student Financial Assistance Programs | | | |
| 84.007 | Federal Supplemental Educational Opportunity Grants | | \$ 651,674 |
| 84.033 | Federal Work - Study Program | | 800,621 |
| 84.063 | Federal Pell Grant Program | | 24,619,901 |
| 84.268 | Federal Direct Student Loans | | 68,697,568 |
| 84.379 | Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | | 14,851 |
| 84.408 | Postsecondary Education Scholarships for Veteran's Dependents | | 2,495 |
| TOTAL STUDENT FINANCIAL AID | | | <u>94,787,110</u> |
| RESEARCH AND DEVELOPMENT | | | |
| Department of Agriculture | | | |
| 10.000 | National Atmospheric Deposition Program Precipitation Analysis and Monitoring | G00005850 | 836 |
| | Soil Contributions to Watershed Functions: Soil Hydrology and Biogeochemistry | G00005873 | 26,995 |
| | Flux and fate of carbon in terrestrial and aquatic ecosystem at the ocean margin of the Alaskan perhumid coastal temperate rainforest | G00008893 | 17,798 |
| | A characterization of the specialty wood products market in Southeast Alaska | G00008916 | 20,376 |
| | Monitoring with Forest Inventory and Analysis in Tanana Valley State Forest | G00009133 | 43,406 |
| Animal and Plant Health Inspection Service | | | |
| 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | | 104,220 |
| National Institute of Food and Agriculture | | | |
| 10.200 | Grants for Agricultural Research, Special Research Grants | | 33,819 |
| 10.202 | Cooperative Forestry Research | | 509,552 |
| 10.203 | Payments to Agricultural Experiment Stations Under the Hatch Act | | 830,255 |
| 10.216 | 1890 Institution Capacity Building Grants | | 23,444 |
| 10.225 | Community Food Projects | | |
| | Pass-through Mississippi State University | 018000-321470-14 | 79 |
| 10.228 | Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants | | 372,373 |
| 10.310 | Agriculture and Food Research Initiative (AFRI) | | 527,557 |
| | Pass-through University of Hawaii | MA110010 / Z986079-01 | 565,195 |
| Foreign Agricultural Service | | | |
| 10.604 | Technical Assistance for Specialty Crops Program | | 115,999 |
| Forest Service | | | |
| 10.652 | Forestry Research | | 27,185 |
| 10.680 | Forest Health Protection | | 25,139 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|--|--------------------------|--------------|
| Natural Resources Conservation Service | | | |
| 10.901 | Resource Conservation and Development | | 3,734 |
| 10.903 | Soil Survey | | 110,851 |
| Total Department of Agriculture | | | 3,358,813 |
| Department of Commerce | | | |
| National Oceanic and Atmospheric Administration (NOAA) | | | |
| 11.008 | NOAA Mission-Related Education Awards | | 19,077 |
| 11.012 | Integrated Ocean Observing System (IOOS) | | |
| | Pass-through Alaska Ocean Observing System | H2300-50 | 136,542 |
| | Pass-through Alaska Ocean Observing System | H2300-51 | 104,674 |
| | Pass-through Alaska Ocean Observing System | H2300-52 | 156,920 |
| | Pass-through Alaska Ocean Observing System | H2300-59 | 157,153 |
| | Pass-through Alaska Ocean Observing System | H2300-64 | 117,869 |
| | Pass-through Alaska Ocean Observing System | H2300-65 | 27,179 |
| | Pass-through Alaska Ocean Observing System | H2300-66 | 4,774 |
| 11.417 | Sea Grant Support | | 178,238 |
| 11.419 | Coastal Zone Management Administration Awards | | |
| | Pass-through State of Alaska | 1145124 | 30,368 |
| 11.420 | Coastal Zone Management Estuarine Research Reserves | | 39,131 |
| 11.430 | Undersea Research | | 157,156 |
| 11.431 | Climate and Atmospheric Research | | 817,078 |
| 11.432 | National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | | 2,330,116 |
| 11.438 | Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program | | |
| | Pass-through State of Alaska | ADN1125959 | 49,750 |
| | Pass-through State of Alaska | 1145956 | 3,859 |
| | Pass-through State of Alaska | 1145955 | 14,757 |
| | Pass-through State of Alaska | 1145953 | 3,153 |
| | Pass-through Pacific States Marine Fisheries | 14-104 | 1,461 |
| 11.439 | Marine Mammal Data Program | | 501,435 |
| 11.460 | Special Oceanic and Atmospheric Projects | | 445,940 |
| 11.468 | Applied Meteorological Research | | |
| | Pass-through University of Mississippi | UM 09-09-024 | 81,210 |
| 11.472 | Unallied Science Program | | 68,107 |
| | Pass-through North Pacific Research Board | PROJECT B53 | 46,646 |
| | Pass-through North Pacific Research Board | PROJECT G81 | 109,354 |
| | Pass-through North Pacific Research Board | PROJECT G83 | 167,217 |
| | Pass-through North Pacific Research Board | PROJECT G84 | 125,446 |
| | Pass-through North Pacific Research Board | PROJECT G85 | 130,486 |
| | Pass-through North Pacific Research Board | PROJECT 908-B | 139,677 |
| | Pass-through North Pacific Research Board | PROJECT 909-B | (8,228) |
| | Pass-through North Pacific Research Board | PROJECT 1008 | 147,406 |
| | Pass-through North Pacific Research Board | PROJECT 1012 | 41,122 |
| | Pass-through North Pacific Research Board | PROJECT 1106 | 41,260 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---|---|--------------------------|--------------|
| | Pass-through North Pacific Research Board | PROJECT 1110 | 52,427 |
| | Pass-through North Pacific Research Board | PROJECT 1201 | 88,793 |
| | Pass-through North Pacific Research Board | PROJECT 1206 | 9,686 |
| | Pass-through North Pacific Research Board | PROJECT 1214 | 9,231 |
| | Pass-through North Pacific Research Board | PROJECT 1215 | 119,338 |
| | Pass-through North Pacific Research Board | PROJECT 1219 | 5,292 |
| | Pass-through North Pacific Research Board | PROJECT 1221 | 8,534 |
| | Pass-through North Pacific Research Board | PROJECT 1227 | 56,628 |
| | Pass-through North Pacific Research Board | PROJECT 1229 | 11,946 |
| | Pass-through North Pacific Research Board | PROJECT 1302 | 27,113 |
| | Pass-through North Pacific Research Board | PROJECT 1303 | 44,623 |
| | Pass-through North Pacific Research Board | PROJECT 1307 | 8,842 |
| | Pass-through North Pacific Research Board | PROJECT 1309 | 46,387 |
| | Pass-through North Pacific Research Board | PROJECT 1316 | 33,243 |
| | Pass-through North Pacific Research Board | PROJECT 1323 | 14,317 |
| | Pass-through North Pacific Research Board | PROJECT F4116 | 4,540 |
| | Pass through Prince William Sound Science Center | 12-81-03 | 41,462 |
| | Pass through Prince William Sound Science Center | 12-81-06 | 35,455 |
| | Pass through Prince William Sound Science Center | 12-81-07 | 99,303 |
| 11.473 | Coastal Services Center | | |
| | Pass-through Alaska Ocean Observing System | H-2301-51 | 62,214 |
| | Pass-through Alaska Ocean Observing System | H-2301-52 | 2,595 |
| | National Telecommunications and Information Administration | | |
| 11.558 | ARRA - State Broadband Data and Development Grant Program | | |
| | Pass through Connected National Inc. | 02-50-M09071 | 21,042 |
| Total Department of Commerce | | | 7,189,344 |
| Department of Defense | | | |
| 12.000 | Operational Support of Infrasound and Primary and Auxiliary Seismic Stations for the International Monitoring System (IMS) | G00004909 | 3,178,240 |
| | Lead and Antimony Speciation in Shooting Range Soils: Molecular Scale Analysis, Temporal Trends and Identifying Mechanisms of State Change and Forecasting Future Vulnerability | G00006854 | 267,276 |
| | Pass-through University of Florida | UF11138 / G00007315 | 274,761 |
| Department of the Army, Office of the Chief of Engineers | | | |
| 12.114 | Collaborative Research and Development | | |
| | Pass-through University of Mississippi | UM 07-11-041 | 79,269 |
| Department of the Navy, Office of the Chief of Naval Research | | | |
| 12.300 | Basic and Applied Scientific Research | | 448,918 |
| | Pass-through Woods Hole Oceanographic Institution | A100694 | 9,368 |
| | Pass-through Woods Hole Oceanographic Institution | A101021 | 108,100 |
| | Pass-through University of Texas San Antonio | 26-0201-15UAF | 4,503 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|--|-----------------------------|--------------|
| U.S. Army Medical Command | | | |
| 12.420 | Military Medical Research and Development | | 122,859 |
| U.S. Army Material Command | | | |
| 12.431 | Basic Scientific Research | | 77,943 |
| Office of the Secretary of Defense | | | |
| 12.557 | Invitational Grants for Military-Connected Schools | | |
| | Pass through Anchorage School District | 11-1401 | 28,175 |
| 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | | 44,633 |
| Department of the Air Force, Material Command | | | |
| 12.800 | Air Force Defense Research Sciences Program | | 93,292 |
| Advanced Research Projects Agency | | | |
| 12.910 | Research and Technology Development | | |
| | Pass-through University of Florida | UF-EIES_1205022_UAF | 37,014 |
| | Pass through Michigan Technological University | SUBC#1205001Z1 / PO#0090464 | 61,976 |
| Total Department of Defense | | | 4,836,327 |
| Department of the Interior | | | |
| Bureau of Indian Education | | | |
| 15.000 | Beaufort Sea Mesoscale Meteorology Model Study | G00003585 | 4,525 |
| | Exotic Plants in Alaskan National Park Service Units | G00005011 | 901 |
| | Understanding lake disappearance through time in northern Alaska parks | G00005400 | 22,552 |
| | Quantify Thickness of Harding Icefield | G00006251 | 15,117 |
| | Assessing Use of Marine Derived Salmon in Wolf Diets Across Alaskan Parks | G00006432 | 2,629 |
| | A Technical Plan to Conduct a Landcover (Vegetation) Inventory for Alagnak Wild River | G00006479 | 10,177 |
| | Adaptation of an Arctic Circulation Model | | |
| | Pass-through Rutgers University | PO#1449197 / G00007038 | (225) |
| | Consequences of a Changing Climate for Alaska's Boreal Forests (A Continuation of the Bonanza Creek Long-Term Ecological Research Program) | G00007288 | 211,356 |
| Bureau of Land Management | | | |
| 15.225 | Recreation Resource Management | | 570,834 |
| 15.230 | Invasive and Noxious Plant Management | | 159,438 |
| 15.231 | Fish, Wildlife and Plant Conservation Resource Management | | 897,160 |
| 15.232 | Wildland Fire Research and Studies Program | | 234,485 |
| 15.236 | Environmental Quality and Protection Resource Management | | 165,513 |
| 15.237 | Rangeland Resource Management | | 81,520 |
| The Bureau of Ocean Energy Management, Regulation, and Enforcement | | | |
| 15.421 | Alaska Coastal Marine Institute | | 2,188,053 |
| | Pass through University of Texas at Austin | UTA 12-000603 | 9,787 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|----------------------------------|---|------------------------------|--------------|
| 15.423 | Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) | | 1,915,353 |
| | Pass-through University of Texas at Austin | UTA11-000973 | 53,393 |
| | Pass-through University of Texas at Austin | UTA11-000873 | 61,125 |
| Fish and Wildlife Service | | | |
| 15.608 | Fish and Wildlife Management Assistance | | 63,364 |
| | Pass through National Fish & Wildlife Foundation | 2100.12.030840 | 158,152 |
| 15.636 | Alaska Subsistence Management | | 120,785 |
| 15.650 | Research Grants (Generic) | | 171,606 |
| 15.663 | National Fish and Wildlife Foundation | | 111,207 |
| 15.668 | Coastal Impact Assistance Program | | |
| | Pass-through State of Alaska | 821192 | 45,406 |
| | Pass through State of Alaska | ADN 830052 | 109,280 |
| | Pass through State of Alaska | 830339 | 25,237 |
| | Pass through State of Alaska | 1135209 | 176,341 |
| | Pass through State of Alaska | 1840132 | 48,491 |
| | Pass through State of Alaska | RSA/EN# 830722 | 1,137,675 |
| | Alaska SeaLife Center | AGREEMENT NO. L0016-00 | 243 |
| | Alaska SeaLife Center | AGREEMENT #L0006-02 AMEND #1 | 1,248 |
| 15.669 | Cooperative Landscape Conservation | | 351,266 |
| | Pass through Colorado State University | G-2582-1 | 313 |
| 15.670 | Adaptive Science | | 94,103 |
| U.S. Geological Survey | | | |
| 15.805 | Assistance to State Water Resources Research Institutes | | 82,277 |
| 15.807 | Earthquake Hazards Reduction Program | | 714,165 |
| 15.808 | U.S. Geological Survey - Research and Data Collection | | 2,100,517 |
| | Pass through America View, Inc. | AVO8-AK01 | 2,868 |
| 15.812 | Cooperative Research Units Program | | 2,495,979 |
| 15.817 | National Geospatial Program: Building The National Map | | 4,297 |
| 15.818 | Volcano Hazards Program Research and Monitoring | | 517,191 |
| 15.820 | National Climate Change and Wildlife Science Center | | 60,314 |
| National Park Service | | | |
| 15.945 | Cooperative Research and Training Programs_Resources of the National Park System | | 1,517,994 |
| Total Department of the Interior | | | 16,714,012 |
| Department of Justice | | | |
| Bureau of Justice Statistics | | | |
| 16.550 | State Justice Statistics Program for Statistical Analysis Centers | | 54,155 |
| National Institute of Justice | | | |
| 16.560 | National Institute of Justice Research, Evaluation, and Development Project Grants | | 215,928 |
| Office of Victims of Crime | | | |
| 16.582 | Crime Victim Assistance/Discretionary Grants | | |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---|---|--------------------------|------------------|
| | Pass through Alaska Immigration Justice Project | 2012-VF-GX-K023 | 92,515 |
| Total Department of Justice | | | <u>362,598</u> |
| Department of Transportation | | | |
| Federal Highway Administration | | | |
| 20.200 | Highway Research and Development Program | | 199,097 |
| 20.215 | Highway Training and Education | | 10,000 |
| Research and Innovative Technology Administration | | | |
| 20.701 | University Transportation Centers Program | | 823,155 |
| | Pass-through University of Washington | NO. 739439 | 303,556 |
| 20.931 | Transportation Planning, Research and Education | | 3,918 |
| | Pass through University of Massachusetts Lowell | S58100000021356 | 21,000 |
| Total Department of Transportation | | | <u>1,360,726</u> |
| National Aeronautics and Space Administration | | | |
| 43.000 | Alaska's NASA EPSCoR Program | G00004248 | 1,371 |
| | Heating and Acceleration of the Solar Wind and Corona by Anisotropic MHD and Hall MHD Turbulence | G00005062 | 4,600 |
| | Physical and Geologic Investigations of the Surface Materials Along the MER Traverses: Continuation of Co- I support to the Mars Exploration Rovers Participating Scientist Program (NNH05ZDA001N-MERPS) | G00005454 | 27,001 |
| | An Investigation of Surface Excavation and Mobility, and Volatile Transport in Regolith at the Poles and Pass-through The John Hopkins University | 957706 / G00005724 | (3,345) |
| | Adaptation to Rapid Land-use and Climate Changes on the Yamal Peninsula, Russia: Remote Sensing and Models for Analyzing Cumulative Effect | G00005972 | 13,319 |
| | Investigation of the Controls and Feedbacks on the Biogeochemical Cycling of Inorganic Carbon, Air-Sea CO2 Fluxes and Ocean Acidification Effects on the Arctic Pacific Shelves | | |
| | Pass-through Bermuda Institute of Ocean Sciences | 803809 / G00006308 | 24,327 |
| | Optimizing Next-Generation Image Compression Transforms via Evolutionary Computation | G00006556 | 5,894 |
| | Estimating Spatio-Temporal Variability in Evapotranspiration in Interior Alaska Using Field Measurements, Modeling, and Remote Sensing | G00006590 | 154,516 |
| | Implication of Arctic Sea Ice Reduction on Bromine, Ozone, and Mercury Chemical Process, Transport, and Distribution | | |
| | Pass-through Jet Propulsion Laboratory | SUB 1418562 / G00006902 | 51,211 |
| | North American Carbon Program (NACP) and Ocean Carbon and Biogeochemistry (OCB) Interim Coastal Carbon Synthesis | | |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---|--|----------------------------|--------------|
| | Pass-through University of South Florida | PO 7000025845 / G00007039 | 22,249 |
| 43.001 | Science | | 14,000,900 |
| | Pass through University of Texas Arlington | 2612013261 | 4,744 |
| | Pass through University of Texas Austin | UTA12-000234 | 55,613 |
| | Pass through Jet Propulsion Laboratory | 1478441 | 5,260 |
| | Pass through Jet Propulsion Laboratory | 1485171 | 6,590 |
| | Pass through Jet Propulsion Laboratory | 1459730 | 18,086 |
| | Pass-through Prince William Sound Science Center | 10-65-10 | 67,176 |
| | Pass through Louisiana State University | SUB NO.65687/CFMS#712215 | 22,430 |
| | Pass-through University of Maryland | Z675801 | 33,333 |
| | Pass-through University of Pittsburgh | SUB 0020157 (407134-2) | 104,243 |
| | Pass-through Southwest Research Institute | F99009DB | 61,357 |
| 43.002 | Aeronautics | | |
| | Pass-through University of Colorado | 1545830REF:PO 1000027866 | (341) |
| | Pass-through University of Colorado | 1548571 PO#1000017674 | 40,918 |
| 43.008 | Education | | 237,160 |
| Total National Aeronautics and Space Administration | | | 14,958,612 |
| National Science Foundation | | | |
| 47.000 | NSF Intergovernmental Personnel Act Assignment: NSF Program Director for the Integrative Graduate Education and Research Traineeship (IGERT) Program | G00007461 | 165,385 |
| 47.041 | Engineering Grants | | 248,703 |
| | Pass-through Georgia Institute of Technology | RA0693-G1 / PO #2720014478 | 880 |
| | Pass through University of Kansas | SUBAWARD FY2013-029 | 4,706 |
| 47.049 | Mathematical and Physical Sciences | | 178,113 |
| 47.050 | Geosciences | | 13,535,775 |
| | Pass-through Cornell University | 62144-9481 | 33,092 |
| | Pass-through Rutgers University | PO 4150 / S1409651 | 10,609 |
| | Pass-through University of Southern California | 149701 | 241,725 |
| | Pass-through University of Southern California | 158854 / PO 10011580 | 67,404 |
| | Pass-through University of Southern California | SUBAWARD#33760539 | 40,196 |
| | Pass through SRI International | SUBCONTRACT #119-000221 | 502,344 |
| | Pass-through IRIS | SUBAWARD#06-UAF-SAGE | 191,965 |
| | Pass-through IRIS | 59-TA | 200,553 |
| | Pass-through Utah Valley University | SUBGRANT | 112,951 |
| | Pass-through Research Foundation SUNY | R890450 PTAEO111524/66933 | 16,225 |
| 47.070 | Computer and Information Science and Engineering | | |
| | Pass-through State University of Newyork, Buffalo | SUBAWARD#R875772 | 21,649 |
| 47.074 | Biological Sciences | | 2,196,215 |
| | Pass-through Texas Tech University | 21P225-02 | 4,191 |
| | Pass through University of Washington | 592485 | 4,716 |
| 47.075 | Social, Behavioral, and Economic Sciences | | 254,076 |
| | Pass-through University of New Hampshire | SUB AWARD #12-037 | 96 |
| 47.076 | Education and Human Resources | | 3,312,156 |
| | Pass through Columbia University | 4(GG009026) / G03550 | 63,861 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---------------------------------------|---|--------------------------|-------------------|
| 47.078 | Polar Programs | | 14,413,368 |
| | ARRA - Pass through Oklahoma State University | AA531200-S1 | 7,606 |
| | Pass-through University of Maryland | CA 12-12 07-5-25679 | 5,267 |
| | Pass-through Woods Hole Oceanographic Institution | A100869 | 9,713 |
| 47.079 | Office of International and Integrative Activities | | 68,842 |
| 47.080 | Office of Cyberinfrastructure | | 3,507,797 |
| 47.081 | Office of Experimental Program to Stimulate Competitive Research | | 20,384 |
| 47.082 | ARRA - Trans-NSF Recovery Act Research Support | | 15,876,757 |
| | Pass through University of New Hampshire | SUBAWARD NO 13-025 | 10,018 |
| | Pass-through Virginia Polytech Institute | 478219-19100 ATM-0946900 | 50,000 |
| | Pass-through University of Colorado | ARRA SPO # 1000115770 | 4,370 |
| Total National Science Foundation | | | <u>55,381,708</u> |
| Small Business Administration | | | |
| 59.050 | Prime Technical Assistance | | <u>28,369</u> |
| Environmental Protection Agency | | | |
| Office of Water | | | |
| 66.419 | Water Pollution Control State, Interstate, and Tribal Program Support | | |
| | Pass-through State of Alaska | 1830182 | 3,424 |
| 66.461 | Regional Wetland Program Development Grants | | |
| | Pass through State of Nevada | DEP-S 12-039 | 32,401 |
| Office of Research and Development | | | |
| 66.509 | Science To Achieve Results (STAR) Research Program | | |
| | Pass-through Arizona State University | SUBAWARD 12-866 | 77,379 |
| Total Environmental Protection Agency | | | <u>113,204</u> |
| Department of Energy | | | |
| 81.000 | Soil Organic Carbon Stocks in Ice Wedge Polygons, Barrow | | |
| | Pass-through Argonne National Laboratory | 13F-32021 / G00008869 | 80,706 |
| | ARM Cryogenic Frostpoint Hygrometer (CFH) Mentorship | | |
| | Pass-through Argonne National Laboratory | 3F-31801 / G00008815 | 24,256 |
| | Assessment of the Quantity and Quality of Organic Matter in Frozen Quaternary Deposits | | |
| | Pass-through Argonne National Laboratory | 4F-30641 / G00009252 | 10,911 |
| 81.049 | Office of Science Financial Assistance Program | | 839,699 |
| | Pass through University of Illinois (Chicago) | DE-SC0006607/003 | 80,406 |
| | Pass-through Alliance For Sustainable Energy | ZAM-0-40876-01 | 26,183 |
| | Pass through Battelle Pacific Northwest Lab | 17560 | (414) |
| | Pass through Battelle Oak Ridge National Laboratory | 4000116073 | 1,175,311 |
| | Pass through Battelle Oak Ridge National Laboratory | 4000118242 | 11,132 |
| 81.064 | Office of Scientific and Technical Information | | 19,726 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|---|-------------------------------|------------------|
| | Pass-through University of California | 7064267 | 6,558 |
| 81.087 | Renewable Energy Research and Development | | 2,203,202 |
| | ARRA - Renewable Energy Research and Development | | 240,020 |
| | Pass through Aleutian Pribilof Islands Association Inc. | AGREEMENT DATED 9/10/12 | (1,498) |
| 81.089 | Fossil Energy Research and Development | | 105,223 |
| Total Department of Energy | | | <u>4,821,421</u> |
| Architectural and Transportation Barriers Compliance Board | | | |
| 88.001 | Architectural and Transportation Barriers Compliance Board | | |
| | Pass-through University of San Francisco | 201121454-19-2 | <u>8,536</u> |
| Denali Commission | | | |
| 90.100 | Denali Commission Program | | <u>121,844</u> |
| Department of Health and Human Services | | | |
| 93.000 | NIAID Centers of Excellence for Influenza Research and Surveillance | | |
| | Pass-through Mount Sinai School of Medicine | 0258-0511 / G00009368 | 31,934 |
| Administration for Community Living | | | |
| 93.048 | ARRA - Special Programs for the Aging Title IV and Title II Discretionary Projects | | 204,930 |
| National Institutes of Health | | | |
| 93.113 | Environmental Health | | |
| | Pass-through Alaska Community Action on Toxics | NIEHS R01 UAA | 73,228 |
| 93.172 | Human Genome Research | | 319,238 |
| National Institutes of Health | | | |
| 93.242 | Mental Health Research Grants | | 383,157 |
| Substance Abuse and Mental Health Services Administration | | | |
| 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | | 143,290 |
| | Pass-through Bristol Bay Area Health Corporation | DWT 21080151V3 0021048-000153 | 15,937 |
| | Pass-through Rural Alaska Community Action Program | 51UD1TI023541-03 CP1327 | 31,905 |
| Centers for Disease Control and Prevention | | | |
| 93.262 | Occupational Safety and Health Program | | 194,048 |
| | Pass-through University of Washington | 756721 | 9,293 |
| National Institutes of Health | | | |
| 93.273 | Alcohol Research Programs | | 73,926 |
| 93.279 | Drug Abuse and Addiction Research Programs | | 271,714 |
| | Pass through Northwest Indian College | 24216 | 66,799 |

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---|--|-----------------------------|--------------------|
| National Institutes of Health | | | |
| 93.307 | Minority Health and Health Disparities Research | | 538,922 |
| 93.310 | Trans-NIH Research Support | | 101,275 |
| 93.389 | National Center for Research Resources | | 170,609 |
| 93.393 | Cancer Cause and Prevention Research | | 7,900 |
| Administration for Children and Families | | | |
| 93.605 | Family Connection Grants | | |
| | Pass through OnTrack, Inc. | AGREEMENT DATED 1/19/2010 | 4,000 |
| 93.632 | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | | 492,457 |
| National Institutes of Health | | | |
| 93.701 | ARRA - Trans-NIH Recovery Act Research Support | | 52,620 |
| 93.702 | ARRA - National Center for Research Resources, Recovery Act Construction Support | | 101,771 |
| 93.846 | Arthritis, Musculoskeletal and Skin Diseases Research | | 19,249 |
| 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | 90,346 |
| 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | 388,668 |
| 93.855 | Allergy, Immunology and Transplantation Research | | |
| | Pass through Blood Center of Wisconsin, Inc. | 0176-81148 | (494) |
| 93.859 | Biomedical Research and Research Training | | 3,275,390 |
| | Pass through University of Washington | 743856 | 2,332 |
| | Pass through University of Washington | 5 U01 GM092676-04 | 224,465 |
| | Pass through University of New Mexico | 3RN79 | 47,655 |
| | Pass-through University of Nevada | 14-746Q-UAF-PG20-00 | 87,164 |
| 93.865 | Child Health and Human Development Extramural Research | | 6,849 |
| Indian Health Service | | | |
| 93.933 | Demonstration Projects for Indian Health | | |
| | Pass-through Alaska Native Tribal Health Consortium | ANTHC-11-U-33434 DTD7/28/11 | 17,742 |
| Total Department of Health and Human Services | | | <u>7,448,319</u> |
| Department of Homeland Security | | | |
| 97.061 | Centers for Homeland Security | | |
| | Pass-through University of Hawaii | Z884255 | <u>867,898</u> |
| TOTAL RESEARCH AND DEVELOPMENT | | | <u>117,571,731</u> |
| OTHER PROGRAMS | | | |
| Department of Agriculture | | | |
| 10.000 | The University of Alaska Southeast GIS Library & the Southeast Alaska Hydrography Database | G00007725 | 70,946 |
| | Alaska Coastal Rainforest Center Director Support | G00008142 | 51,549 |

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|--|--------------------------------|--------------|
| National Institute of Food and Agriculture | | | |
| 10.216 | 1890 Institution Capacity Building Grants Pass-through University of Delaware | 11-007JNA/PO# 0100338 | 36,788 |
| 10.217 | Higher Education - Institution Challenge Grants Program Pass-through University of Missouri | C00041710-3 | 20,647 |
| 10.226 | Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants | | 28,357 |
| 10.228 | Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants | | 1,137,769 |
| 10.303 | Integrated Programs Pass-through University of Idaho | BJKH15 SB005 | 21,624 |
| 10.304 | Homeland Security - Agricultural Pass-through University of California, Davis | 201223902-05 | 16,391 |
| 10.311 | Beginning Farmer and Rancher Development Program | | 49,807 |
| 10.315 | ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF) Pass through University of Minnesota | H001344228 ARRA | 3,510 |
| 10.500 | Cooperative Extension Service | | 2,479,025 |
| | Pass through Auburn University | 13-HHP-379816-UAF | 9,073 |
| | Pass-through Kansas State University | S12068 | 5,984 |
| | Pass-through Kansas State University | S13087 | 36,418 |
| | Pass-through Kansas State University | S14105 | 19,408 |
| | Pass-through Kansas State University | S14182 | 1,621 |
| | Pass through Utah State University | 100906004 | 12,188 |
| | Pass through National 4H Council | AGREEMENT SIGNED 05-21-13 | 85,268 |
| | Pass through University of Nebraska Lincoln | 25-6329-0059-801 | 5,817 |
| Food and Nutrition Service | | | |
| 10.557 | Special Supplemental Nutrition Program for Women, Infants, and Children Pass-through Oklahoma State Department of Health | PO3409015400 (ORIG 3409014142) | 13,160 |
| 10.577 | SNAP Partnership Grant Pass-through Oklahoma State | PO # 3409018697 | 1,056 |
| Forest Service | | | |
| 10.664 | Cooperative Forestry Assistance | | 3,112 |
| 10.675 | Urban and Community Forestry Program | | 45,496 |
| 10.680 | Forest Health Protection | | 248,687 |
| Rural Business-Cooperative Service | | | |
| 10.769 | Rural Business Enterprise Grants | | 72,550 |
| 10.771 | Rural Cooperative Development Grants | | 161,268 |
| 10.773 | Rural Business Opportunity Grants | | 17,263 |
| Total Department of Agriculture | | | 4,654,782 |
| Department of Commerce | | | |
| National Oceanic and Atmospheric Administration (NOAA) | | | |
| 11.008 | NOAA Mission-Related Education Awards | | 36,385 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|--|--------------------------|------------------|
| | Pass-through Consortium for Ocean Leadership | SA #13-22 | 2,341 |
| 11.012 | Integrated Ocean Observing System (IOOS) | | |
| | Pass through Alaska SeaLife Center | SUB-AWARD NO H2300.56 | 37,994 |
| Economic Development Administration | | | |
| 11.303 | Economic Development - Technical Assistance | | 131,692 |
| National Oceanic and Atmospheric Administration | | | |
| 11.417 | Sea Grant Support | | 1,191,122 |
| 11.439 | Marine Mammal Data Program | | 1,863 |
| 11.452 | Unallied Industry Projects | | 30,486 |
| 11.472 | Unallied Science Program | | 55,464 |
| National Telecommunications and Information Administration | | | |
| 11.557 | ARRA - Broadband Technology Opportunities Program (BTOP) | | 540,308 |
| | Pass-through State of Alaska | 540055 | 66,627 |
| National Institute of Standards and Technology (NIST) | | | |
| 11.611 | Manufacturing Extension Partnership | | 72,371 |
| Total Department of Commerce | | | <u>2,166,653</u> |
| Department of Defense | | | |
| Defense Logistics Agency | | | |
| 12.002 | Procurement Technical Assistance For Business Firms | | 376,326 |
| National Security Agency | | | |
| 12.902 | Information Security Grant Program | | 141,677 |
| Total Department of Defense | | | <u>518,003</u> |
| Department of Housing and Urban Development | | | |
| 14.000 | Partners in Growth | G00008210 | 180,455 |
| 14.515 | Alaska Native / Native Hawaiian Institutions Assisting Communities | | 221,222 |
| Total Department of Housing and Urban Development | | | <u>401,677</u> |
| Department of the Interior | | | |
| 15.000 | Herbarium Study of Plant Samples from the Arctic Network of National Parks | G00006445 | 12,966 |
| | Vascular & Non-Vascular Plant Specimen Identification, Curation, & Technical Support for Vegetation Monitoring in the Southwest Alaska Network | G00006584 | 132 |
| Bureau of Indian Education | | | |
| 15.026 | Indian Adult Education | | 3,663 |
| Bureau of Land Management | | | |
| 15.224 | Cultural Resource Management | | 870,791 |
| 15.231 | Fish, Wildlife and Plant Conservation Resource Management | | 268,446 |
| 15.234 | Secure Rural Schools and Community Self-Determination | | 21,609 |
| 15.238 | Challenge Cost Share | | 203 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|--|---------------------------|------------------|
| The Bureau of Ocean Energy Management, Regulation, and Enforcement | | | |
| 15.421 | Alaska Coastal Marine Institute | | 61,312 |
| Fish and Wildlife Service | | | |
| 15.649 | Service Training and Technical Assistance (Generic Training) | | 51,726 |
| 15.668 | Coastal Impact Assistance Program | | |
| | Pass-through State of Alaska | 10-CIAP-021 | 98,565 |
| | Pass-through State of Alaska | 1021200 | 238,921 |
| 15.669 | Cooperative Landscape Conservation | | 10,393 |
| U.S. Geological Survey | | | |
| 15.820 | National Climate Change and Wildlife Science Center | | 5,411 |
| National Park Service | | | |
| 15.904 | Historic Preservation Fund Grants-In-Aid | | 4,347 |
| 15.944 | Natural Resource Stewardship | | 4,239 |
| 15.946 | Cultural Resources Management | | 8,660 |
| Total Department of the Interior | | | <u>1,661,384</u> |
| Department of Justice | | | |
| 16.000 | Federal Equitable Sharing UAFPD | G00006407 | 23,321 |
| Office of Juvenile Justice and Delinquency Prevention | | | |
| 16.726 | Juvenile Mentoring Program | | |
| | Pass-through National 4H Council | AGREEMNT SIGNED 1/13/14 | 26,039 |
| Total Department of Justice | | | <u>49,360</u> |
| Department of Labor | | | |
| Employment Training Administration | | | |
| 17.282 | Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants | | 1,411,036 |
| | Pass-through Tyler Junior College | MOU DATED 4/17/13 | 285,373 |
| Mine Safety and Health Administration | | | |
| 17.600 | Mine Health and Safety Grants | | 18,104 |
| Total Department of Labor | | | <u>1,714,513</u> |
| National Aeronautics and Space Administration | | | |
| 43.000 | Climate Change: NASA's Eyes on the Arctic | | |
| | Pass-through Alaska Challenger Center for Space Science Technology Inc. | S12985 / G00006218 | 25,182 |
| | NASA Earth and Space Science Fellowship Program | | |
| | 2010 Atmospheric Corrections in SAR Interferometry | G00006759 | 1,187 |
| | The role of disturbance in the North American carbon budget project education outreach | | |
| | Pass-through University of Tennessee, Knoxville | A11-0338-S001 / G00007213 | 15,286 |
| 43.001 | Science | | 113,752 |
| | Pass-through Jet Propulsion Laboratory | 1499197 | 6,369 |
| 43.007 | Space Operations | | 91,465 |
| Total National Aeronautics and Space Administration | | | <u>253,241</u> |

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|---|------------------------------|--------------|
| National Endowment for the Arts | | | |
| 45.025 | Promotion of the Arts_Partnership Agreements Pass-through State of Alaska | FY14CAD0015 | 2,250 |
| National Endowment for the Humanities | | | |
| 45.129 | Promotion of the Humanities_Federal/State Partnership | | 1,000 |
| Institute of Museum and Library Services | | | |
| 45.301 | Museums for America | | 117,773 |
| 45.310 | Grants to States Pass-through State of Alaska | AGREEMENT DATED 6/7/13 | 92,761 |
| | Pass-through State of Alaska | ILC-14-157-125 / ADN#0540121 | 14,776 |
| 45.313 | Laura Bush 21st Century Librarian Program Pass-through State of Alaska | 0540075 | 25,610 |
| Total Institute of Museum and Library Services | | | 254,170 |
| Small Business Administration | | | |
| 59.006 | 8(a) Business Development Program | | 56,046 |
| 59.037 | Small Business Development Centers | | 921,523 |
| 59.058 | Federal and State Technology Partnership Program | | 1,371 |
| Total Small Business Administration | | | 978,940 |
| Department of Veterans Affairs | | | |
| 64.000 | VHA-ORH Rural Provider Education: A collaborative Approach with the Area Health Education Centers | G00009278 | 20,296 |
| Department of Energy | | | |
| Office of Vocational and Adult Education | | | |
| 84.002 | Adult Education - Basic Grants to States Pass-through State of Alaska | EN 740333 | 35,958 |
| | Pass-through State of Alaska | EN 745604 | 70,745 |
| | Pass-through State of Alaska | EN 745600 | 182,135 |
| | Pass-through State of Alaska | EN 745601 | 92,160 |
| | Pass-through State of Alaska | EN 745602 | 90,276 |
| Office of Elementary and Secondary Education | | | |
| 84.013 | Title I State Agency Program for Neglected and Delinquent Children and Youth | | 625,345 |
| Office of Postsecondary Education | | | |
| 84.031 | Higher Education_Institutional Aid | | 10,210,814 |
| Office of Vocational and Adult Education | | | |
| 84.048 | Career and Technical Education - Basic Grants to States Pass-through State of Alaska | 0540056 EL 14.157.02 | 149,295 |
| | Pass-through State of Alaska | ADN#0540009 EL 14.157.01 | 39,988 |
| | Pass-through State of Alaska | ADN#0540054 / EL 14.157.04 | 73,518 |
| Office of Vocational and Adult Education | | | |
| 84.101 | Career and Technical Education - Grants to Native Americans and Alaska Natives Pass-through Cook Inlet Tribal Council | SUBGRANT DTD 4/25/14 | 111,510 |

University of Alaska
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|---|---|--------------------------|-------------------|
| Office of Elementary and Secondary Education | | | |
| 84.299 | Indian Education - Special Programs for Indian Children | | 196,280 |
| Office of Elementary and Secondary Education | | | |
| 84.356 | Alaska Native Educational Programs | | 2,941,453 |
| | Pass-through Project GRAD Kenai Peninsula | MOA DATED 7-25-13 | 9,159 |
| | Pass-through Project GRAD Kenai Peninsula | MOA DATED 7-24-13 | 6,266 |
| | Pass-through Project GRAD Kenai Peninsula | MOA DTD 10/25/12 | 2,805 |
| | Pass-through Project GRAD Kenai Peninsula | MOA DATED 10/08/12 | 1,659 |
| | Pass-through Alaska Humanities Forum | 5/4/2012 | 385,230 |
| 84.362 | Native Hawaiian Education | | |
| | Pass-through Pacific Tsunami Museum, Inc. | MOA PTM 09/01/10 | 19,474 |
| 84.365 | English Language Acquisition Grants | | 182,456 |
| Office of Postsecondary Education | | | |
| 84.382 | Strengthening Minority-Serving Institutions | | 349,394 |
| 84.407 | Transition Programs for Students with Intellectual Disabilities into Higher Education | | 371,260 |
| Office of Innovation and Improvement | | | |
| 84.411 | Investing in Innovation (i3) Fund | | 3,798,085 |
| Total Department of Education | | | <u>19,945,265</u> |
| Denali Commission | | | |
| 90.100 | Denali Commission Program | | 311,506 |
| | Pass-through State of Alaska | EN746114 ADN740381 | 124,948 |
| | Pass-through State of Alaska | EN 746116 | 89,880 |
| Total Denali Commission | | | <u>526,334</u> |
| Department of Health and Human Services | | | |
| Centers for Disease Control and Prevention | | | |
| 93.073 | Birth Defects and Developmental Disabilities - Prevention and Surveillance | | 452,843 |
| Health Resources and Services Administration | | | |
| 93.107 | Area Health Education Centers Point of Service Maintenance and Enhancement Awards | | 173,259 |
| 93.110 | Maternal and Child Health Federal Consolidated Programs | | 492,197 |
| National Institutes of Health | | | |
| 93.113 | Environmental Health | | 527,860 |
| Substance Abuse and Mental Health Services Administration | | | |
| 93.243 | Substance Abuse and Mental Health Services_Projects of Regional and National Significance | | 93,417 |
| | Pass-through Northwest Indian College | 24218 | 35,320 |
| Centers for Disease Control and Prevention | | | |
| 93.283 | Centers for Disease Control and Prevention_Investigations and Technical Assistance | | 25,088 |
| National Institutes of Health | | | |
| 93.350 | National Center for Advancing Translational Sciences | | |
| | Pass-through Institute of Translational Health Sciences | UW SUB NO. 754545 | 12,373 |

University of Alaska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| CFDA NUMBER | FEDERAL PROGRAM TITLE | PASS-THROUGH ID#/GRANT # | EXPENDITURES |
|--|---|-----------------------------|-------------------------------------|
| Health Resources and Services Administration | | | |
| 93.358 | Advanced Nursing Education Traineeships | | 332,782 |
| Administration for Children and Families | | | |
| 93.669 | Child Abuse and Neglect State Grants | | |
| | Pass-through State of Alaska | RSA EN 630002 | 40,931 |
| Health Resources and Services Administration | | | |
| 93.824 | Area Health Education Centers Infrastructure | | |
| | Development Awards | | 447,150 |
| Indian Health Service | | | |
| 93.933 | Demonstration Projects for Indian Health | | |
| | Pass-through Alaska Native Tribal Health Consortium | ANTHC-11-U-34569 YR4 MOD# 5 | 197,583 |
| Total Department of Health and Human Services | | | <u>2,830,803</u> |
| Corporation for National and Community Service | | | |
| 94.013 | Volunteers in Service to America | | <u>4,300</u> |
| Social Security Administration | | | |
| 96.008 | Social Security - Work Incentives Planning and | | |
| | Assistance Program | | <u>76,019</u> |
| TOTAL OTHER PROGRAMS | | | <u>36,055,740</u> |
| TRIO | | | |
| Department of Education | | | |
| Office of Postsecondary Education | | | |
| 84.042 | TRIO_Student Support Services | | 450,431 |
| 84.044 | TRIO_Talent Search | | 324,414 |
| 84.047 | TRIO_Upward Bound | | 704,470 |
| 84.066 | TRIO_Educational Opportunity Centers | | 277,142 |
| TOTAL TRIO | | | <u>1,756,457</u> |
| WORKFORCE INVESTMENT ACT | | | |
| Department of Labor | | | |
| Employment Training Administration | | | |
| 17.259 | WIA Youth Activities | | |
| | Pass-through State of Alaska | EN 746104 | <u>79,685</u> |
| GRAND TOTAL | | | <u><u>\$ 250,250,723</u></u> |

The accompanying notes are an integral part of the schedule.

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the University of Alaska. The University of Alaska is a constitutionally created corporation and a component unit of the State of Alaska. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the economic resources measurement focus and accrual basis of accounting, which is described in note 1 to the University of Alaska's financial statements.

(3) Basis of Presentation

The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the University financial statements. Federal program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA) whenever possible. Pass-through entity identifying and grant numbers are presented where available.

(4) Federal Direct Student Loans (CFDA # 84.268)

The University is responsible for the performance of certain administrative duties with respect to the Federal Direct Student Loan Program. Amounts relating to this program are not included in the University's basic financial statements. Loans distributed to students of the University under this program during the year ended June 30, 2014 are summarized as follows:

| | Amounts Disbursed |
|--------------------------|----------------------|
| Direct Subsidized Loan | \$ 23,931,286 |
| Direct Unsubsidized Loan | 39,926,073 |
| Direct PLUS Loan | 4,840,209 |
| | \$ 68,697,568 |

(5) Facilities and Administrative Costs

The University recovers facilities and administrative costs associated with sponsored agreements pursuant to separate agreements negotiated with the Office of Naval Research. The negotiated rates are computed in accordance with OMB Circular A-21, *Cost Principles for Educational Institutions*.

(6) Subrecipients

The University of Alaska passed through \$6,609,942 of federal awards to subrecipients for the year ended June 30, 2014. Expenditures incurred by the subrecipients are listed below by federal program. These amounts are included in the Schedule of Expenditures of Federal Awards.

| <i>Federal Agency and Program</i> | <i>CFDA#</i> | <i>Expenditures</i> |
|---|--------------|---------------------|
| Department of Agriculture | | |
| Grants for Agricultural Research, Special Research Grants | 10.200 | 5,106 |
| Alaska Native Serving and Native Hawaiian Serving Institutions Education Grants | 10.228 | 100,266 |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | 77,569 |
| Beginning Farmer and Rancher Development Program | 10.311 | 7,900 |
| | | 190,841 |
| Department of Commerce | | |
| Integrated Ocean Observing System (IOOS) | 11.012 | 25,000 |

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| | | |
|--|--------|------------------|
| Sea Grant Support | 11.417 | 175,254 |
| Undersea Research | 11.430 | 42,940 |
| Climate and Atmospheric Research | 11.431 | 16,356 |
| National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | 11.432 | 104,837 |
| Unallied Science Program | 11.472 | 64,037 |
| ARRA - Broadband Technology Opportunities Program (BTOP) | 11.557 | 214,478 |
| | | <u>642,902</u> |
| Department of Defense | | |
| Basic and Applied Scientific Research | 12.300 | <u>60,742</u> |
| Department of Education | | |
| TRIO - Upward Bound | 84.047 | 116,100 |
| Career and Technical Education -- Basic Grants to States | 84.048 | 36,548 |
| Alaska Native Educational Programs | 84.356 | 385,720 |
| Investing in Innovation (i3) Fund | 84.411 | 2,180,421 |
| | | <u>2,718,789</u> |
| Department of Health and Human Services | | |
| Area Health Education Centers Point of Service Maintenance and Enhancement Awards | 93.107 | 108,575 |
| Maternal and Child Health Federal Consolidated Programs | 93.110 | 19,701 |
| Environmental Health | 93.113 | 204,488 |
| Human Genome Research | 93.172 | 171,340 |
| Mental Health Research Grants | 93.242 | 154,071 |
| Occupational Safety and Health Program | 93.262 | 8,852 |
| Drug Abuse and Addiction Research Programs | 93.279 | 106,042 |
| Minority Health and Health Disparities Research | 93.307 | 4,700 |
| Cancer Cause and Prevention Research | 93.393 | 764 |
| Area Health Education Centers Infrastructure Development Awards | 93.824 | 353,464 |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | 9,910 |
| Biomedical Research and Research Training | 93.859 | 8,723 |
| Demonstration Projects for Indian Health | 93.933 | 28,925 |
| | | <u>1,179,555</u> |
| Department of Homeland Security | | |
| Centers for Homeland Security | 97.061 | <u>56,677</u> |
| Department of Housing and Urban Development | | |
| Partners in Growth | 14.000 | 12,000 |
| Alaska Native / Native Hawaiian Institutions Assisting Communities | 14.515 | 81,729 |
| | | <u>93,729</u> |
| Department of the Interior | | |
| Beaufort Sea Mesoscale Meteorology Model Study | 15.000 | 5,243 |
| Alaska Coastal Marine Institute | 15.421 | 294,917 |
| Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) | 15.423 | 91,892 |
| Coastal Impact Assistance Program (CIAP) | 15.668 | 9,971 |
| Assistance to State Water Resources Research Institutes | 15.805 | 7,461 |
| U.S. Geological Survey_ Research and Data Collection | 15.808 | 9,054 |
| Cooperative Research Units Program | 15.812 | 5,000 |
| Cooperative Research and Training Programs – Resources of the National Park System | 15.945 | 3,495 |
| | | <u>427,033</u> |

University of Alaska
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014

| | | |
|--|--------|-------------------------|
| Department of Transportation | | |
| University Transportation Centers Program | 20.701 | <u>29,525</u> |
| | | |
| National Aeronautics and Space Administration | | |
| Science | 43.001 | <u>254,325</u> |
| | | |
| National Science Foundation | | |
| Geosciences | 47.050 | 451,044 |
| Biological Sciences | 47.074 | 60,894 |
| Social, Behavioral, and Economic Sciences | 47.075 | 13,619 |
| Education and Human Resources | 47.076 | 110,068 |
| Polar Programs | 47.078 | 290,284 |
| Office of Cyberinfrastructure | 47.080 | 17,333 |
| ARRA - Trans-NSF Recovery Act Research Support | 47.082 | <u>12,582</u> |
| | | <u>955,824</u> |
| | | |
| Total Federal Expenditures - Subrecipients | | <u><u>6,609,942</u></u> |

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**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified? Yes None reported

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

Identification of Major Federal Programs

| <i>CFDA Numbers</i> | <i>Name of Federal Program or Cluster</i> | <i>Type of Auditor's Report Issued on Compliance for Major Federal Programs</i> |
|---------------------|---|---|
| Various | Research and Development Cluster | Unmodified |
| 84.031 | Higher Education Institutional Aid | Unmodified |
| 84.356 | Alaska Native Educational Programs | Unmodified |
| 84.411 | Investing in Innovation Fund | Unmodified |
| 11.557 | Broadband Technology Opportunity Program - ARRA | Unmodified |

Dollar threshold used to distinguish between type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? Yes No

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

Section II - Financial Statement Findings

FINDING 2014-001 – Material Weakness in Internal Control Over Financial Reporting

Criteria – Per GASB Implementation guide Q&A 7.9.2 – “If library books are considered to have a useful life of greater than one year, they are capital assets and are depreciable.”

Condition – The University had historically not depreciated their capitalized library books.

Context – Approximately \$56 million in library books existed on the University’s statement of net position as of June 30, 2014. The University restated net assets to record the estimated depreciation expense through June 30, 2013, by approximately \$44 million.

Effect – Capital assets (net of accumulated depreciation) were overstated by approximately \$44 million as of June 30, 2013.

Cause – The University interpreted and applied accounting principles in this particular area incorrectly, given the latitude with inexhaustible collections.

Recommendation – A review of all material accounting policies should take place to ensure applicable policies used to prepare the University’s financial statements are consistent with generally accepted accounting principles. In addition, an analysis should be performed related to disposition of library books and the life should continue to be assessed as library materials change.

Views of responsible officials and planned corrective actions – We agree with the audit observation. Accordingly, the University has since implemented depreciation for library books as further discussed in Note 17 of the financial statements, in accordance with GASB Implementation Guide Q&A 7.9.2. Disposition of library books and the useful life of library materials will be assessed in the capitalization and depreciation policy.

Management’s view is that this finding is isolated to the specific matter of library books. The University had previously considered library books to be inexhaustible library collections, which are not depreciable under generally accepted accounting principles. Given the characteristics of this matter, we do not view it as an internal control issue, but more a matter of professional judgment in applying this particular element of an accounting standard.

**UNIVERSITY OF ALASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014**

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-002 - Reporting - Significant Deficiency in Internal Controls and Instances of Noncompliance

Federal Program - Research and Development Cluster

Federal Agency - Various

Criteria - Federal Financial Reporting Instructions require recipients to report quarterly and semi-annual interim reports no later than 30 days after the end of each reporting period. Annual and final reports shall be submitted no later than 90 days after the end of each reporting period or the grant end date.

Condition - While management was aware of the reporting deadlines, procedures were not in place to ensure reporting was completed for all grants timely.

Context - During our testing of 25 reports, 6 reports were submitted after the due date.

Effect - The report was not submitted in the required time frame.

Cause - The University did not adhere to established internal controls governing timely submission of federal financial reports.

Recommendation - We recommend the University implement a University wide repository to track report requirements for each grant to ensure submissions are completed timely.

Views of responsible officials and planned corrective actions - The University concurs with the finding. While established internal controls are in place to ensure compliance with expectations regarding timely submission of federal financial reports, staffing shortages and change in personnel led to several reports not being filed in a timely manner. We are given to understand by the University of Alaska Fairbanks that the Office of Grants and Contracts is now fully staffed and personnel have been properly trained. Additionally, we are given to understand by University of Alaska Fairbanks that they are taking steps to put in place a tracking mechanism for all federal grants with reporting expectations specific to each grant. This will allow for appropriate management monitoring and oversight of reporting expectations.

